



3013 (02-05-09)

**ANNUAL REPORT**

OF

Name: CITY OF SHEBOYGAN WATER UTILITY

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Principal Office: 72 PARK AVE  
SHEBOYGAN, WI 53081

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For the Year Ended: DECEMBER 31, 2009

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**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

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### SIGNATURE PAGE

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I TERRY SCHERER of  
(Person responsible for accounts)

CITY OF SHEBOYGAN WATER UTILITY, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/19/2010  
(Date)

ACCOUNTS MANAGER  
(Title)

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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** CITY OF SHEBOYGAN WATER UTILITY

**Utility Address:** 72 PARK AVE  
SHEBOYGAN, WI 53081

**When was utility organized?** 7/15/1908

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** sheboyganwater.org

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**Utility employee in charge of correspondence concerning this report:**

**Name:** MR. JOE TRUEBLOOD

**Title:** SUPERINTENDENT

**Office Address:**

72 PARK AVENUE  
SHEBOYGAN, WI 53081

**Telephone:** (920) 459 - 3805 EXT

**Fax Number:** (920) 459 - 4325

**Email Address:** joetrueblood@sheboyganwater.org

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**President, chairman, or head of utility commission/board or committee:**

**Name:** MR. GERALD R VAN DE KREEKE

**Title:** CPA

**Office Address:** BAKER TILLY VIRCHOW KRAUSE, LLP

1530 S 12TH STREET  
SHEBOYGAN, WI 53081

**Telephone:** (920) 458 - 4351

**Fax Number:** (920) 458 - 5270

**Email Address:** gvandekreeke@vdk.com

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

**Name:** MR. JOHN A KNEPEL, CPA

**Title:** PARTNER

**Office Address:** BAKER TILLY VIRCHOW KRAUSE, LLP

115 S 84TH ST STE. 400  
MILWAUKEE, WI 53214

**Telephone:** (414) 777 - 5359

**Fax Number:** (414) 777 - 5555

**Email Address:** john.knepel@bakertilly.com

**Date of most recent audit report:** 2/25/2010

**Period covered by most recent audit:** 1/1/2009 - 12/31/2009

### IDENTIFICATION AND OWNERSHIP

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR. JOE TRUEBLOOD

**Title:** SUPERINTENDENT

**Office Address:**

72 PARK AVENUE  
SHEBOYGAN, WI 53081

**Telephone:** (920) 459 - 3805

**Fax Number:** (920) 459 - 4325

**Email Address:** joetrueblood@sheboyganwater.org

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**Name of utility commission/committee:** Sheboygan Board of Water Commisioners

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**Names of members of utility commission/committee:**

MR RAYMOND W HAEN, SECRETARY

MR ART L STEWART, MEMBER

MR GERALD R VAN DE KREEKE, CPA, PRESIDENT

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**Is sewer service rendered by the utility?** NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

**Date of Ordinance:** [REDACTED]

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**Email Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	5,621,701	6,113,398	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	3,585,607	3,269,996	2
Depreciation Expense (403)	768,070	738,727	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	901,239	850,681	5
<b>Total Operating Expenses</b>	<b>5,254,916</b>	<b>4,859,404</b>	
<b>Net Operating Income</b>	<b>366,785</b>	<b>1,253,994</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>366,785</b>	<b>1,253,994</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	42,525	96,754	10
Miscellaneous Nonoperating Income (421)	32,000	8,190	11
<b>Total Other Income</b>	<b>74,525</b>	<b>104,944</b>	
<b>Total Income</b>	<b>441,310</b>	<b>1,358,938</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(25,130)	(25,130)	12
Other Income Deductions (426)	53,869	53,707	13
<b>Total Miscellaneous Income Deductions</b>	<b>28,739</b>	<b>28,577</b>	
<b>Income Before Interest Charges</b>	<b>412,571</b>	<b>1,330,361</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	338,628	420,118	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	197	197	16
Interest on Debt to Municipality (430)	14,017	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	297,450	19
<b>Total Interest Charges</b>	<b>352,448</b>	<b>122,471</b>	
<b>Net Income</b>	<b>60,123</b>	<b>1,207,890</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	25,798,178	24,590,288	20
Balance Transferred from Income (433)	60,123	1,207,890	21
Miscellaneous Credits to Surplus (434)	3,724,618	0	* 22
Miscellaneous Debits to Surplus--Debit (435)	3,724,618	0	* 23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>25,858,301</b>	<b>25,798,178</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	5,621,701	0	5,621,701	1
<b>Total (Acct. 400):</b>	<b>5,621,701</b>	<b>0</b>	<b>5,621,701</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	3,585,607	0	3,585,607	2
<b>Total (Acct. 401-402):</b>	<b>3,585,607</b>	<b>0</b>	<b>3,585,607</b>	
<b>Depreciation Expense (403):</b>				
Derived	768,070	0	768,070	3
<b>Total (Acct. 403):</b>	<b>768,070</b>	<b>0</b>	<b>768,070</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	901,239	0	901,239	5
<b>Total (Acct. 408):</b>	<b>901,239</b>	<b>0</b>	<b>901,239</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>366,785</b>	<b>0</b>	<b>366,785</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INVESTED FUNDS, WATERMAIN & LATERAL ASSESS. INTEREST	42,525		42,525	11
<b>Total (Acct. 419):</b>	<b>42,525</b>	<b>0</b>	<b>42,525</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		32,000	32,000	12
NONE			0	13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>32,000</b>	<b>32,000</b>	
<b>TOTAL OTHER INCOME:</b>	<b>42,525</b>	<b>32,000</b>	<b>74,525</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(25,130)	0	(25,130)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(25,130)</b>	<b>0</b>	<b>(25,130)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	53,869	53,869	16
NONE			0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>53,869</b>	<b>53,869</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(25,130)</b>	<b>53,869</b>	<b>28,739</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	338,628	0	338,628	18
<b>Total (Acct. 427):</b>	<b>338,628</b>	<b>0</b>	<b>338,628</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
NONE			0	19
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
BOND PREMIUM EXPENSE	197		197	20
<b>Total (Acct. 429):</b>	<b>197</b>	<b>0</b>	<b>197</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	14,017	0	14,017	21
<b>Total (Acct. 430):</b>	<b>14,017</b>	<b>0</b>	<b>14,017</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>352,448</b>	<b>0</b>	<b>352,448</b>	
<b>NET INCOME:</b>	<b>81,992</b>	<b>(21,869)</b>	<b>60,123</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	25,147,035	651,143	25,798,178	24
<b>Total (Acct. 216):</b>	<b>25,147,035</b>	<b>651,143</b>	<b>25,798,178</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	81,992	(21,869)	60,123	25
<b>Total (Acct. 433):</b>	<b>81,992</b>	<b>(21,869)</b>	<b>60,123</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
RECLASSIFY 2003 CLOSEOUT OF CONTRIBUTIONS		3,724,618	3,724,618	* 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>3,724,618</b>	<b>3,724,618</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
RECLASSIFY 2003 CLOSEOUT OF CONTRIBUTIONS	3,724,618		3,724,618	* 27
<b>Total (Acct. 435)--Debit:</b>	<b>3,724,618</b>	<b>0</b>	<b>3,724,618</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>21,504,409</b>	<b>4,353,892</b>	<b>25,858,301</b>	

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## DETAILS OF INCOME STATEMENT ACCOUNTS

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### Details of Income Statement Accounts (Page F-02)

**If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$10,000, please explain fully.**

This is a correction to prior years per the PSC where the unappropriated earned surplus \$22,073,559 and the unappropriated earned surplus contributed \$3,724,618 were combined in error on the report.

**If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$10,000, please explain fully.**

This is a correction to prior years per the PSC where the unappropriated earned surplus \$22,073,559 and the unappropriated earned surplus contributed \$3,724,618 were combined in error on the report.

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## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	5,621,701	0	0	0	<b>5,621,701</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	819				<b>819</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>5,620,882</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,620,882</b>	

## DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	1,393,769	0	<b>1,393,769</b>	1
Electric operating expenses	0	0	<b>0</b>	2
Gas operating expenses	0	0	<b>0</b>	3
Heating operating expenses	0	0	<b>0</b>	4
Sewer operating expenses	0	0	<b>0</b>	5
Merchandising and jobbing	0	0	<b>0</b>	6
Other nonutility expenses	0	0	<b>0</b>	7
Water utility plant accounts	130,903	0	<b>130,903</b>	8
Electric utility plant accounts	0	0	<b>0</b>	9
Gas utility plant accounts	0	0	<b>0</b>	10
Heating utility plant accounts	0	0	<b>0</b>	11
Sewer utility plant accounts	0	0	<b>0</b>	12
Accum. prov. for depreciation of water plant	0	0	<b>0</b>	13
Accum. prov. for depreciation of electric plant	0	0	<b>0</b>	14
Accum. prov. for depreciation of gas plant	0	0	<b>0</b>	15
Accum. prov. for depreciation of heating plant	0	0	<b>0</b>	16
Accum. prov. for depreciation of sewer plant	0	0	<b>0</b>	17
Clearing accounts	0	0	<b>0</b>	18
All other accounts	0	0	<b>0</b>	19
<b>Total Payroll</b>	<b>1,524,672</b>	<b>0</b>	<b>1,524,672</b>	

## FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	32.0	1
Electric		2
Gas		3
Sewer		4

## BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101)	46,931,980	45,732,479	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	11,748,631	10,923,777	2
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
<b>Total Net Utility Plant</b>	<b>35,183,349</b>	<b>34,808,702</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	69,081	8
Sinking Funds (125)	664,819	664,819	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	992,376	824,091	11
<b>Total Other Property and Investments</b>	<b>1,657,195</b>	<b>1,557,991</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	0	0	12
Special Deposits (134)	0	0	13
Working Funds (135)	550	550	14
Temporary Cash Investments (136)	2,777,821	3,222,102	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	902,168	873,706	17
Other Accounts Receivable (143)	0	0	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	291,340	239,509	20
Plant Materials and Operating Supplies (154)	164,825	155,785	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	33,926	44,699	25
Interest and Dividends Receivable (171)	0	0	26
Accrued Utility Revenues (173)	0	0	27
Miscellaneous Current and Accrued Assets (174)	0	0	28
<b>Total Current and Accrued Assets</b>	<b>4,170,630</b>	<b>4,536,351</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>41,011,174</b>	<b>40,903,044</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,640,701	1,640,701	<b>35</b>
Appropriated Earned Surplus (215)	0	0	<b>36</b>
Unappropriated Earned Surplus (216)	25,858,301	25,798,178	<b>37</b>
<b>Total Proprietary Capital</b>	<b>27,499,002</b>	<b>27,438,879</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	10,215,109	10,758,496	<b>38</b>
Advances from Municipality (223)	295,096	0	<b>39</b>
Other Long-Term Debt (224)	0	0	<b>40</b>
<b>Total Long-Term Debt</b>	<b>10,510,205</b>	<b>10,758,496</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>41</b>
Accounts Payable (232)	172,203	106,368	<b>42</b>
Payables to Municipality (233)	0	0	<b>43</b>
Customer Deposits (235)	0	35	<b>44</b>
Taxes Accrued (236)	807,847	768,914	<b>45</b>
Interest Accrued (237)	79,948	69,108	<b>46</b>
Tax Collections Payable (241)	0		<b>47</b>
Miscellaneous Current and Accrued Liabilities (242)	38,009	29,331	<b>48</b>
<b>Total Current and Accrued Liabilities</b>	<b>1,098,007</b>	<b>973,756</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	3,247	3,444	<b>49</b>
Customer Advances for Construction (252)	0	0	<b>50</b>
Other Deferred Credits (253)	351,816	376,946	<b>51</b>
<b>Total Deferred Credits</b>	<b>355,063</b>	<b>380,390</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	<b>52</b>
Injuries and Damages Reserve (262)	0	0	<b>53</b>
Pensions and Benefits Reserve (263)	992,376	824,091	<b>54</b>
Miscellaneous Operating Reserves (265)	556,521	527,432	<b>55</b>
<b>Total Operating Reserves</b>	<b>1,548,897</b>	<b>1,351,523</b>	
<b>Total Liabilities and Other Credits</b>	<b>41,011,174</b>	<b>40,903,044</b>	

## NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	45,732,479	0	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	41,119,707	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	5,139,165	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	673,108				8
<b>Total Utility Plant</b>	<b>46,931,980</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	10,893,319	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	855,312	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	<b>11,748,631</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>35,183,349</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON UTILITY PLANT FINANCED BY UTILITY OPERATION OR BY THE MUNICIPALITY (ACCT. 111.1)

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	10,122,334				<b>10,122,334</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	768,070				<b>768,070</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	52,883				<b>52,883</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Comp deprec, return on meters	65,040				<b>65,040</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>885,993</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>885,993</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	115,008				<b>115,008</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>115,008</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>115,008</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>10,893,319</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,893,319</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

## ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	801,443				<b>801,443</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged Other Income Deductions (426)	53,869				<b>53,869</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>53,869</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53,869</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.2)</b>	<b>855,312</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>855,312</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
 <b>Net Nonutility Property</b>	 <b>0</b>	 <b>0</b>	 <b>0</b>	 <b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

Particulars (a)	Amount (b)	
Balance first of year		1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

## MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	164,825	155,785	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>164,825</b>	<b>155,785</b>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE		0		1
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				
4,000,000 ISSUE 5-1-07	99	1916	1,718	2
4,900,000 ISSUE 1-1-05	98	1725	1,529	3
<b>Total</b>			<b>3,247</b>	

### CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,640,701	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>1,640,701</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1989 Water Utility Revenue Bonds	10/15/1989	10/15/2009	9.25%	0	1
1990 Water Utility Revenue Bonds	11/15/1990	11/15/2010	6.75%	0	2
2004 WATER UTILITY REVENUE BONDS	03/10/2004	05/01/2023	2.74%	2,475,109	3
2005 WATER UTILITY REVENUE BONDS	09/01/2005	09/01/2025	3.75%	3,790,000	4
2007 WATER UTILITY REVENUE BONDS	04/15/2007	05/01/2027	3.99%	3,950,000	5
<b>Total Bonds (Account 221):</b>				<b>10,215,109</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					
Water main to UW Sheboygan	11/15/1963	12/01/2006	0.00%	0	1
UNFUNDED PENSION	03/15/2008	03/15/2027	5.99%	295,096	2
<b>Total for Account 223</b>				<b>295,096</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		3
<b>Total for Account 231</b>				<b>0</b>	

### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	768,914	1
<b>Accruals:</b>		
Charged water department expense	922,403	2
Charged electric department expense		3
Charged sewer department expense	17,770	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>940,173</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	790,405	6
Social Security taxes	104,787	7
PSC Remainder Assessment	6,048	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>901,240</b>	
<b>Balance end of year</b>	<b>807,847</b>	

### INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1989 WATER UTILITY REVENUE BONDS \$475,000	0			0	1
1990 WATER UTILITY REVENUE BONDS \$550,000	0			0	2
2004 WATER UTILITY REVENUE BONDS \$3,152,000	12,001	69,380	70,037	11,344	3
2005 WATER UTILITY REVENUE BONDS \$4,900,000	27,375	106,204	108,391	25,188	4
2007 WATER UTILITY REVENUE BONDS \$4,000,000	29,732	163,044	163,377	29,399	5
<b>Subtotal</b>	<b>69,108</b>	<b>338,628</b>	<b>341,805</b>	<b>65,931</b>	
<b>Advances from Municipality (223)</b>					
UNFUNDED PENSION	0	14,017		14,017	6
<b>Subtotal</b>	<b>0</b>	<b>14,017</b>	<b>0</b>	<b>14,017</b>	
<b>Other Long-Term Debt (224)</b>					
None	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
None	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>69,108</b>	<b>352,645</b>	<b>341,805</b>	<b>79,948</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
BOND REDEMPTION FUND	664,819	3
<b>Total (Acct. 125):</b>	<b>664,819</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
EMPLOYEE INVESTMENT IN ICMA AND DEFERRED COMP	992,376	5
<b>Total (Acct. 128):</b>	<b>992,376</b>	
<b>Special Deposits (134):</b>		
NONE		6
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	902,168	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>902,168</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
WATERMAIN, LATERAL ASSESSMENTS, CHGS ASSOC WITH BILLIN SEWER	291,340	* 15
<b>Total (Acct. 145):</b>	<b>291,340</b>	
<b>Prepayments (165):</b>		
INSURANCE, POSTAGE	33,926	16
<b>Total (Acct. 165):</b>	<b>33,926</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		18
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		19
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		20
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		21
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		22
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	351,816	23
NONE		24
<b>Total (Acct. 253):</b>	<b>351,816</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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### Detail of Other Balance Sheet Accounts (Page F-22)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Acct 145: \$67,588 was due for charges for sewer billing expenses, \$96,509 is for water main assessments, \$123,141 for water lateral assessments and \$4,102 for Sheboygan Falls public fire protection charge.

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## RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	40,001,495	0	0	0	<b>40,001,495</b>	<b>1</b>
Materials and Supplies	160,305	0	0	0	<b>160,305</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	10,507,826	0	0	0	<b>10,507,826</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	364,381	0	0	0	<b>364,381</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>29,289,593</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,289,593</b>	
Net Operating Income	366,785	0	0	0	<b>366,785</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>1.25%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>1.25%</b>	

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	376,946	0	0	0	<b>376,946</b>	1
<b>Add credits during year:</b>					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	25,130	0	0	0	<b>25,130</b>	3
<b>Other (specify):</b>					<b>0</b>	4
<b>Balance End of Year</b>	<b>351,816</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>351,816</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

In 2009 we completed work on Huron Avenue between N 11th and N 15th Streets - about 80 LF of 12" main and 1,764 LF of 24" main.

We completed work on N. 5th Street, N. 6th Street and New York Avenue between Pennsylvania and Niagara Avenue - 1,260 LF of 16" main, 1,245 of 12" main and 1,148 LF of 8" main.

On Indiana Avenue between S. 14th and S. 17th Street, installed 205 LF of 20" main, 1,360 LF of 16", 490 LF of 12" main and 160 LF of 8" main.

On Moening Road we installed 720 LF of 16" water main.

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**4. Estimated changes in revenues due to rate changes.**

We had a 3.8% Simplified Rate Case effective September 1, 2009. We prorate the increase over a three month period, we divide the City of Sheboygan into three districts and only bill one district per month. This kept the Utility at about the same revenue level due to the fact that the down turn in the economy caused about a 2.6% decrease in production of water in the fourth quarter.

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**5. Obligations incurred or assumed, excluding commercial paper.**

The Utility's portion of debt incurred by the City for refinancing of the Unfunded Pension Liability is about \$302,000 at 6% interest. The Utility paid its first installment to the City on this liability in 2009, but this was expensed entirely in 2009 per our auditors.

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

The Utility had a structural inspection of their 100 year old suction well in 2009. This was done to confirm that there were no structural deficiencies and to give the Utility knowledge of the life expectancy of this suction well.

The Utility has been working on replacing the boiler (steam heating system) in the plant. We are about 80% complete to a more efficient heating system.

Overall we have had about a 10% reduction in water production during 2009 due to the economy down turn. Specifically, we lost two major customers during the year, Gardner-Denver-Thomas and Pentair Water Treatment.

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	5,517,638	6,003,287	1
<b>Total Sales of Water</b>	<b>5,517,638</b>	<b>6,003,287</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	56,122	61,486	2
Rents from Water Property (472 )	15,180	15,180	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	32,761	33,445	5
<b>Total Other Operating Revenues</b>	<b>104,063</b>	<b>110,111</b>	
<b>Total Operating Revenues</b>	<b>5,621,701</b>	<b>6,113,398</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	45,812	12,801	6
Pumping Expenses (620-633)	534,954	577,504	7
Water Treatment Expenses (640-652)	949,642	859,709	8
Transmission and Distribution Expenses (660-678)	633,791	877,426	9
Customer Accounts Expenses (901-906)	158,151	116,145	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-932)	1,263,257	826,411	12
<b>Total Operation and Maintenance Expenses</b>	<b>3,585,607</b>	<b>3,269,996</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	768,070	738,727	13
Amortization Expense (404-407)	0	0	14
Taxes (408 )	901,239	850,681	15
<b>Total Other Operating Expenses</b>	<b>1,669,309</b>	<b>1,589,408</b>	
<b>Total Operating Expenses</b>	<b>5,254,916</b>	<b>4,859,404</b>	
<b>NET OPERATING INCOME</b>	<b>366,785</b>	<b>1,253,994</b>	

## WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	17,099	895,880	1,863,427	5
Commercial (461.2 )	1,300	387,929	564,399	6
Industrial (461.3 )	215	1,663,201	1,666,062	7
Public Authority (461.4 )	325	62,909	90,189	8
<b>Total Metered Sales to General Customers (461)</b>	<b>18,939</b>	<b>3,009,919</b>	<b>4,184,077</b>	
Private Fire Protection Service (462 )	251		70,729	9
Public Fire Protection Service (463 )	6,515		642,263	10
Other Water Sales (465 )	5	16,631	17,548	11
Sales for Resale (466 )	2	750,365	603,021	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>25,712</b>	<b>3,776,915</b>	<b>5,517,638</b>	

### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)		
KOHLER	TAYLOR DR & ERIE AVE	287,944	236,026	*	1
SHEBOYGAN FALLS	TAYLOR DR & HWY 23	462,421	366,995		2
<b>Total</b>		<b>750,365</b>	<b>603,021</b>		

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## SALES FOR RESALE (ACCT. 466)

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### Sales for Resale (Acct. 466) (Page W-03)

#### General footnotes

April 2008 through April 2009, we had been estimating the consumption for Kohler at their North pit due to an unsafe entry to pit that was submerged in water. In April 2009, Kohler had their pit upgraded and the Utility was able to remove the old meter and obtain an accurate reading. We did an adjustment to their account for the over billing due to estimating. This is part of the reason their consumption is down by 98,477 thousand gallons. Consumption was also down due to the economy - Kohler Company had extensive lay-offs in 2009.

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## OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	430	1
<b>Other (specify):</b>		
Wholesale fire protection billed	61,520	2
Amount billed (usually per rate schedule F-1 or Fd-1)	580,313	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>642,263</b>	
<b>Forfeited Discounts (470):</b>		
METERS, TAPS, HEIM VALVE INSTALL, VALVE & HYDRANT REPAIRS, SERVICE REPAIRS	28,329	5
Customer late payment charges	27,793	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>56,122</b>	
<b>Rents from Water Property (472):</b>		
TOTAL RENTS FROM WATER PROPERTY	15,180	7
<b>Total Rents from Water Property (472)</b>	<b>15,180</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
CHARGES FOR SEWER ONLY AND SEWER DEDUCT METERS	5,058	9
Return on net investment in meters charged to sewer department	27,703	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>32,761</b>	

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## OTHER OPERATING REVENUES (WATER)

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**Other Operating Revenues (Water) (Page W-04)**

**Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.**

Acct. 474: Done in column A explanation.

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## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	57	417	1
Operation Labor and Expenses (601)	0	167	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	0	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	52	417	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	45,703	11,800	* 9
Maintenance of Wells and Springs (614)	0	0	10
Maintenance of Supply Mains (616)	0	0	11
Maintenance of Miscellaneous Water Source Plant (617)	0	0	12
<b>Total Source of Supply Expenses</b>	<b>45,812</b>	<b>12,801</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	25,412	19,265	13
Fuel for Power Production (621)	0	0	14
Power Production Labor and Expenses (622)	52	417	15
Fuel or Power Purchased for Pumping (623)	359,214	396,572	16
Pumping Labor and Expenses (624)	13,983	27,038	* 17
Expenses Transferred--Credit (625)	0	0	18
Miscellaneous Expenses (626)	62,599	64,710	19
Rents (627)	0	0	20
Maintenance Supervision and Engineering (630)	9,804	10,549	21
Maintenance of Structures and Improvements (631)	49,144	48,373	22
Maintenance of Power Production Equipment (632)	0	0	23
Maintenance of Pumping Equipment (633)	14,746	10,580	24
<b>Total Pumping Expenses</b>	<b>534,954</b>	<b>577,504</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	26,666	26,514	25
Chemicals (641)	301,639	228,886	* 26
Operation Labor and Expenses (642)	464,779	459,146	27
Miscellaneous Expenses (643)	63,975	71,816	28
Rents (644)	0	0	29
Maintenance Supervision and Engineering (650)	75	0	30
Maintenance of Structures and Improvements (651)	57,912	29,733	* 31
Maintenance of Water Treatment Equipment (652)	34,596	43,614	32
<b>Total Water Treatment Expenses</b>	<b>949,642</b>	<b>859,709</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	31,446	42,961	* 33
Storage Facilities Expenses (661)	19,700	29,386	34
Transmission and Distribution Lines Expenses (662)	40,563	61,672	* 35
Meter Expenses (663)	51,174	52,035	36
Customer Installations Expenses (664)	34,162	174,169	* 37
Miscellaneous Expenses (665)	91,235	102,867	38
Rents (666)	0	0	39
Maintenance Supervision and Engineering (670)	0	314	40
Maintenance of Structures and Improvements (671)	67,194	71,751	41
Maintenance of Distribution Reservoirs and Standpipes (672)	23,654	16,982	42
Maintenance of Transmission and Distribution Mains (673)	192,179	183,653	43
Maintenance of Services (675)	(651)	3,029	44
Maintenance of Meters (676)	22,074	15,666	45
Maintenance of Hydrants (677)	61,061	122,941	* 46
Maintenance of Miscellaneous Plant (678)	0	0	47
<b>Total Transmission and Distribution Expenses</b>	<b>633,791</b>	<b>877,426</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	16,681	13,412	48
Meter Reading Expenses (902)	40,101	35,499	49
Customer Records and Collection Expenses (903)	100,550	63,193	* 50
Uncollectible Accounts (904)	819	4,041	51
Miscellaneous Customer Accounts Expenses (905)	0	0	52
Customer Service and Information Expenses (906)	0	0	53
<b>Total Customer Accounts Expenses</b>	<b>158,151</b>	<b>116,145</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	54
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	200,766	190,063	55
Office Supplies and Expenses (921)	28,423	25,699	56
Administrative Expenses Transferred--Credit (922)	0	0	57
Outside Services Employed (923)	27,771	16,790	* 58
Property Insurance (924)	47,768	57,935	* 59
Injuries and Damages (925)	28,102	52,135	* 60
Employee Pensions and Benefits (926)	901,240	453,940	* 61
Regulatory Commission Expenses (928)	0	58	62
Duplicate Charges--Credit (929)	0	0	63

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Miscellaneous General Expenses (930)	19,329	20,166	<b>64</b>
Rents (931)	0	0	<b>65</b>
Maintenance of General Plant (932)	9,858	9,625	<b>66</b>
<b>Total Administrative and General Expenses</b>	<b>1,263,257</b>	<b>826,411</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>3,585,607</b>	<b>3,269,996</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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### Water Operation & Maintenance Expenses (Page W-05)

#### General footnotes

Acct 926 - This account includes \$302,003.30 for an unfunded pension obligation owed to the City of Sheboygan. The auditors have chosen to expense this all in 2009.

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Acct 613: \$28,800 is included in this account to have structural analysis done of the suction well and see what it would take to replace the 30" intake valve that stopped operating.

Acct 624: In 2008, we had more labor involved in the maintenance of the pumps at the Georgia Avenue and Erie station not required in 2009.

Acct 641: Chemical costs have greatly increased. We had about a 56% increase in the cost per pound of hypochloride, 46% increase in Orthosphosphate, 25% increase in Fluoride, and about an 80% increase in Alum from 2008.

Acct 651: In 2009, we did repair work on a portion of the exterior of the plant. We repaired the tuck pointing. Plus salaries increased 3% in 2009. There was also preparation work done for the heating upgrade that has been an ongoing project for the past couple of years.

Acct 660: There were fewer engineering costs due to fewer large main projects due to budget constraints.

Acct 662: In 2009, Construction/Maintenance crew were helping the plant with the repair work on the plant as reflected in the increase in Acct 651.

Acct 664: In 2008 there was a cost of \$63,000 for work done on the EE Tower that was erroneously put in this account and should have been in account 672. This was not caught until after the audit. Also there was a cost decrease in the locating of other utilities to repair main breaks. We had only 19 main breaks in 2009, but 26 in 2008.

Acct 677: In 2008, we contracted with an outside source to paint hydrants at a cost of \$10,000 and did not do so in 2009. In 2009, we replaced many hydrants and installed more new hydrants rather than repair existing. We increased the hydrant asset account by \$41,700 in 2008, over \$143,000 in 2009.

Acct 903: In 2008, we billed the City more than in 2009, so we received less credit toward the expenses. The reason for this is in 2009, the City ceased billing for storm water. So the costs were split 50/50 between water and waste water, rather than 1/3, 1/3, 1/3 for water, waste water and storm as in 2008. We did have higher postage costs due to sending a great deal more disconnection letters due to the downturn in the economy.

Acct 923: Legal fees of \$20,671 consisted of \$12,775 for the rate case study done by Baker Tilly Virchow Krause and bargaining charges for a new labor contract of around \$3,000. The remaining \$4,896 was for various employee EAP issues and new hire information.

Acct 924 and 925: We were able to negotiate about a 17% reduction in costs for property and liability insurance by changing carriers. We had also received credit back of about \$12,500 from the insurance carrier for 2008.

Acct 926: This account includes \$302,003.30 one time expense for the Utility's portion of the unfunded pension that we have to reimburse the City.

### TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		807,847	768,913	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	50% OF EXPENSE IS CHARGED TO SEWER UTILITY	17,442	18,065	2
<b>Net property tax equivalent</b>		<b>790,405</b>	<b>750,848</b>	
Social Security		104,786	95,044	3
PSC Remainder Assessment		6,048	4,789	4
Other (specify): PROPERTY TAX			0	5
<b>Total tax expense</b>		<b>901,239</b>	<b>850,681</b>	

## PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sheboygan				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.178770				3
County tax rate	mills		5.086276				4
Local tax rate	mills		8.359597				5
School tax rate	mills		10.783884				6
Voc. school tax rate	mills		1.570483				7
Other tax rate - Local	mills		0.378941				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.357951</b>				<b>10</b>
Less: state credit	mills		2.636749				11
<b>Net tax rate</b>	mills		<b>23.721202</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.359597</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.354367</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.378941</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>21.092905</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>26.357951</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.800248</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.721202</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.982851</b>				<b>21</b>
Utility Plant, Jan. 1	\$	45,732,479	45,732,479				22
Materials & Supplies	\$	155,785	155,785				23
<b>Subtotal</b>	\$	<b>45,888,264</b>	<b>45,888,264</b>				<b>24</b>
Less: Plant Outside Limits	\$	1,055,155	1,055,155				25
<b>Taxable Assets</b>	\$	<b>44,833,109</b>	<b>44,833,109</b>				<b>26</b>
Assessment Ratio	dec.		0.949224				27
<b>Assessed Value</b>	\$	<b>42,556,663</b>	<b>42,556,663</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.982851</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>807,847</b>	<b>807,847</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	560,533					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>807,847</b>					<b>34</b>
Footnotes			*				35

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## PROPERTY TAX EQUIVALENT (WATER)

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### Property Tax Equivalent (Water) (Page W-07)

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Other Tax Rate - Local is .378941. On the breakdown of tax rates that we receive from the City, this is listed as Recreation. This is actually part of the School tax rate, but listed separately. I was not sure if I should list this under the school tax rate or keep separate as it is on the tax rate breakdown, so listed it separately under this category.

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## WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	656,259	21,196			677,455	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>656,259</b>	<b>21,196</b>	<b>0</b>	<b>0</b>	<b>677,455</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	2,475				2,475	11
Structures and Improvements (321)	1,863,166	207,912	3,806		2,067,272	* 12
Other Power Production Equipment (323)	118,184				118,184	13
Electric Pumping Equipment (325)	1,915,713	37,990			1,953,703	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	654,436				654,436	16
<b>Total Pumping Plant</b>	<b>4,553,974</b>	<b>245,902</b>	<b>3,806</b>	<b>0</b>	<b>4,796,070</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	13,330				13,330	17
Structures and Improvements (331)	1,706,498	11,237	8,537		1,709,198	18
Sand or Other Media Filtration Equipment (332)	5,540,285	43,267	6,969		5,576,583	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>7,260,113</b>	<b>54,504</b>	<b>15,506</b>	<b>0</b>	<b>7,299,111</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	83,053				83,053	22
Structures and Improvements (341)	760,563				760,563	23
Distribution Reservoirs and Standpipes (342)	4,514,900	502,564	1,722		5,015,742	* 24
Transmission and Distribution Mains (343)	15,720,589	1,304,896	7,425		17,018,060	25
Services (345)	0				0	26
Meters (346)	1,972,311	54,971	34,039		1,993,243	27
Hydrants (348)	1,430,871	143,231	23,416		1,550,686	28

## WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>24,482,287</b>	<b>2,005,662</b>	<b>66,602</b>	<b>0</b>	<b>26,421,347</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	502,303				502,303	31
Office Furniture and Equipment (391)	33,799				33,799	32
Computer Equipment (391.1)	200,064	20,570	24,919		195,715	33
Transportation Equipment (392)	414,858				414,858	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	153,910		363		153,547	36
Laboratory Equipment (395)	24,867		1,539		23,328	37
Power Operated Equipment (396)	279,307	3,598	2,273		280,632	38
Communication Equipment (397)	17,277				17,277	39
SCADA Equipment (397.1)	304,265				304,265	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>1,930,650</b>	<b>24,168</b>	<b>29,094</b>	<b>0</b>	<b>1,925,724</b>	
<b>Total utility plant in service directly assignable</b>	<b>38,883,283</b>	<b>2,351,432</b>	<b>115,008</b>	<b>0</b>	<b>41,119,707</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>38,883,283</b>	<b>2,351,432</b>	<b>115,008</b>	<b>0</b>	<b>41,119,707</b>	

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**WATER UTILITY PLANT IN SERVICE**  
**--Plant Financed by Utility or Municipality--**

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**Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)**

**If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.**

Acct 321: This included the retainage paid of \$81,216. and also the capitalized interest of \$114,701 now that the project is complete.

Acct 342: This included the retainage paid of \$224,365 on the Erie Ave twin reservoirs and the capitalized interest of \$275,042 now that the project is complete. We also installed security cameras for about \$3,100.

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## WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	94,222				94,222	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>94,222</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>94,222</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	4,615,407	32,000			4,647,407	25
Services (345)	0				0	26
Meters (346)	0				0	27
Hydrants (348)	397,536				397,536	28

## WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>5,012,943</b>	<b>32,000</b>	<b>0</b>	<b>0</b>	<b>5,044,943</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,107,165</b>	<b>32,000</b>	<b>0</b>	<b>0</b>	<b>5,139,165</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>5,107,165</b>	<b>32,000</b>	<b>0</b>	<b>0</b>	<b>5,139,165</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	396,039	2.00%	13,337	3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>396,039</b>		<b>13,337</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	242,878	2.40%	47,165	7
Other Power Production Equipment (323)	77,186	3.50%	4,136	8
Electric Pumping Equipment (325)	802,313	3.30%	63,845	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	403,766	3.60%	23,560	11
<b>Total Pumping Plant</b>	<b>1,526,143</b>		<b>138,706</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	1,235,355	2.50%	42,656	12
Sand or Other Media Filtration Equipment (332)	1,022,537	3.30%	183,428	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
<b>Total Water Treatment Plant</b>	<b>2,257,892</b>		<b>226,084</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	312,674	2.20%	16,732	16
Distribution Reservoirs and Standpipes (342)	620,321	1.80%	85,776	17
Transmission and Distribution Mains (343)	2,603,875	1.00%	163,693	18
Services (345)	0	0.00%		19
Meters (346)	1,064,998	5.00%	99,139	20
Hydrants (348)	317,442	1.90%	28,325	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>4,919,310</b>		<b>393,665</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	216,537	2.20%	10,875	23
Office Furniture and Equipment (391)	16,662	6.00%	2,028	24
Computer Equipment (391.1)	181,965	25.00%	9,587	25
Transportation Equipment (392)	163,878	10.00%	37,315	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	126,758	6.00%	9,224	28
Laboratory Equipment (395)	12,621	6.00%	1,446	29

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					409,376	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	409,376	
321	3,806				286,237	7
323					81,322	8
325					866,158	9
326					0	10
328					427,326	11
	3,806	0	0	0	1,661,043	
331	8,537				1,269,474	12
332	6,969				1,198,996	13
333					0	14
334					0	15
	15,506	0	0	0	2,468,470	
341					329,406	16
342	1,722				704,375	17
343	7,425				2,760,143	18
345					0	19
346	34,039				1,130,098	20
348	23,416				322,351	21
349					0	22
	66,602	0	0	0	5,246,373	
390					227,412	23
391					18,690	24
391.1	24,919				166,633	25
392					201,193	26
393					0	27
394	363				135,619	28
395	1,539				12,528	29

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Utility or Municipality--**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	124,480	10.00%	14,789	<b>30</b>
Communication Equipment (397)	7,184	9.00%	1,555	<b>31</b>
SCADA Equipment (397.1)	172,865	9.00%	27,384	<b>32</b>
Miscellaneous Equipment (398)	0	0.00%		<b>33</b>
<b>Total General Plant</b>	<b>1,022,950</b>		<b>114,203</b>	
<b>Total accum. prov. directly assignable</b>	<b>10,122,334</b>		<b>885,995</b>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 <b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>10,122,334</b>		<b>885,995</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396	2,273				136,996	30
397					8,739	31
397.1					200,249	32
398					0	33
	29,094	0	0	0	1,108,059	
	115,008	0	0	0	10,893,321	
					0	34
	115,008	0	0	0	10,893,321	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	94,222	3.30%	0	13
Membrane Filtration Equipment (333)	0	0.00%		14
Other Water Treatment Equipment (334)	0	0.00%		15
<b>Total Water Treatment Plant</b>	<b>94,222</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	588,442	1.00%	46,314	18
Services (345)	0	0.00%		19
Meters (346)	0	0.00%		20
Hydrants (348)	118,779	1.90%	7,553	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>707,221</b>		<b>53,867</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					94,222	13
333					0	14
334					0	15
	0	0	0	0	94,222	
341					0	16
342					0	17
343					634,756	18
345					0	19
346					0	20
348					126,332	21
349					0	22
	0	0	0	0	761,088	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>801,443</b>		<b>53,867</b>	
Common Utility Plant Allocated to Water Department	0	0.00%		34
<b>Total accum. prov. for depreciation</b>	<b>801,443</b>		<b>53,867</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	0	0	0	0	855,310	
					0	34
	0	0	0	0	855,310	

## SOURCES OF WATER SUPPLY - STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		323,643		323,643	1
February		320,321		320,321	2
March		328,751		328,751	3
April		332,217		332,217	4
May		329,183		329,183	5
June		377,388		377,388	6
July		405,393		405,393	7
August		388,754		388,754	8
September		405,544		405,544	9
October		360,437		360,437	10
November		322,547		322,547	11
December		319,927		319,927	12
<b>Total annual pumpage</b>	<b>0</b>	<b>4,214,105</b>	<b>0</b>	<b>4,214,105</b>	

## WATER LOSS AND OTHER STATISTICS

1. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
2. For Gallons used for other system uses (line 10), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.

**WATER LOSS STATISTICS**

Source of Water Supply Statistics - Total Annual Pumpage (000's):	4,214,105	1
Less: Gallons (000's) used in the treatment process:	85,754	2
Subtotal: Gallons (000's) entering distribution system:	<b>4,128,351</b>	3
Less: Gallons (000's) sold:	3,776,915	4
Gallons (000's) entering distribution system but not sold:	<b>351,436</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	3,010	7
Gallons (000's) used for fire protection:	1,220	8
Gallons (000's) used to prevent freezing of distribution system:	0	9
Gallons (000's) used for other system uses:	0	10
Subtotal Estimated Usage:	<b>4,230</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	285	13
Gallons (000's) lost due to service leaks or breaks:	3,500	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	10	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	10	16
Gallons (000's) not accounted for:	<b>343,401</b>	17
Subtotal of Estimated Losses:	<b>347,206</b>	18
Percentage of water entering distribution system sold:	<b>91%</b>	19
Percentage of unaccounted for water:	<b>8%</b>	20
If more than 15%, indicate causes:		21

If more than 15%, state what action has been taken to reduce water loss:

**OTHER STATISTICS**

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	17,410	22
Date of maximum: 09/15/2009		23
Cause of maximum: Weather related - warm, dry spell		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	6,161	25
Date of minimum: 12/26/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	5,393,067	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	19	32
Number of service breaks repaired this year:		33
Population served (estimate the number of individuals served):		34
Inside municipality?	50,000	35
Outside municipality?	10,000	36

## SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
NONE					No

## SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE MICHIGAN	1	2,100	30	36	1
LAKE MICHIGAN	2	5,000	46	30	2
LAKE MICHIGAN	3	1,800	25	20	* 3

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## SOURCES OF WATER SUPPLY - SURFACE WATERS

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### Sources of Water Supply - Surface Waters (Page W-16)

#### General footnotes

Identification #3 - This intake pipe is cracked and no longer in service. It could be put back into service if repaired.

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## PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	EE #1	ERIE #1	ERIE #2	1
Location	4200 COUNTY RD OK	4024 ERIE AVE	4024 ERIE AVE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	CRANE DEMING	AURORA	AURORA	5
Year Installed	2008	2007	2007	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	350	4,200	4,200	8
Pump Motor or Standby Engine Mfr	CRANE DEMING	RELIANCE	RELIANCE	9
Year Installed	2008	2007	2007	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	20	200	200	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	ERIE #3	ERIE GENERATOR	GEORGIA #1	15
Location	4024 ERIE AVE	4024 ERIE AVE	2935 GEORGIA AVE	16
Purpose	B	S	B	17
Destination	D	D	D	18
Pump Manufacturer	AURORA	NA	ALLIS CHALMERS	19
Year Installed	2007	2007	1971	20
Type	CENTRIFUGAL	OTHER	VERTICAL TURBINE	21
Actual Capacity (gpm)	4,200	8,400	1,040	22
Pump Motor or Standby Engine Mfr	RELIANCE	CUMMINS	U S ELECTRIC	23
Year Installed	2007	2007	1971	24
Type	ELECTRIC	NATURAL GAS	ELECTRIC	25
Horsepower	200	500	30	26
Footnotes				27
				28

### PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	GEORGIA #2	GEORGIA #3	GEORGIA #4	1
Location	2935 GEORGIA AVE	2935 GEORGIA AVE	2935 GEORGIA	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	PEERLESS	5
Year Installed	1971	1971	2000	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	1,040	1,040	2,600	8
Pump Motor or Standby Engine Mfr	U S ELECTRIC	U S ELECTRIC	SIEMENS	9
Year Installed	1971	1971	2000	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	30	30	100	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	GEORGIA #4 GAS	GEORGIA #5	GEORGIA GENERATOR	15
Location	2935 GEORGIA AVE	2935 GEORGIA AVE	2935 GEORGIA AVE	16
Purpose	S	B	S	17
Destination	D	D	D	18
Pump Manufacturer	PEERLESS	AURORA	NA	19
Year Installed	2000	2008	1971	20
Type	CENTRIFUGAL	CENTRIFUGAL	OTHER	21
Actual Capacity (gpm)	2,600	5,000	2,080	22
Pump Motor or Standby Engine Mfr	GM	MARATHON	KOHER	23
Year Installed	2000	2008	1971	24
Type	NATURAL GAS	ELECTRIC	NATURAL GAS	25
Horsepower	100	200	290	26
Footnotes				27
				28

### PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	HIGH LIFT #1	HIGH LIFT #2	HIGH LIFT #3	1
Location	72A PARK AVE HIGH LIFT	72A PARK AVE	72A PARK AVE HIGH LIFT	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	ALLIS CHALMERS	WORTHINGTON	DE LAVAL	5
Year Installed	1990	1937	1951	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	10,069	6,380	6,800	8
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	ELECTRIC MACHINERY	9 10
Year Installed	1990	2005	1959	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	700	400	350	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH LIFT #3 GAS	HIGH LIFT #4	HIGH LIFT #4 GAS	15
Location	72A PARK AVE HIGH LIFT	72A PARK AVE HIGH LIFT	72A PARK AVE	16
Purpose	S	P	S	17
Destination	D	D	D	18
Pump Manufacturer	DE LAVAL	ALLIS CHALMERS	ALLIS CHALMERS	19
Year Installed	1951	1990	1990	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	6,800	10,069	10,069	22
Pump Motor or Standby Engine Mfr	CATERPILLAR	US ELECTRIC	CATERPILLAR	23 24
Year Installed	1990	2004	1990	25
Type	NATURAL GAS	ELECTRIC	NATURAL GAS	26
Horsepower	400	700	700	27
Footnotes				28

### PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	HIGH LIFT #5	LOW LIFT #6	LOW LIFT #7	1
Location	72A PARK AVE HIGH LIFT	72A PARK AVE LOW LIFT	72A PARK AVE LOW LIFT	2
Purpose	P	P	S	3
Destination	D	T	T	4
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	DE LAVAL	5
Year Installed	1972	1980	1931	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	10,000	5,556	8,400	8
Pump Motor or Standby Engine Mfr	US MOTORS	LOUIS ALLIS	CUMMINS	9
Year Installed	2003	1992	1991	10
Type	ELECTRIC	ELECTRIC	NATURAL GAS	11
Horsepower	700	150	200	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	LOW LIFT #9	LOWLIFT #8	PLANT GENERATOR	15
Location	72A PARK AVE LOW LIFT	72A PARK AVE LOW LIFT	72A PARK AVE	16
Purpose	P	P	S	17
Destination	T	T	T	18
Pump Manufacturer	ALLIS CHALMERS	PEERLESS	NA	19
Year Installed	1959	1991	1991	20
Type	CENTRIFUGAL	CENTRIFUGAL	OTHER	21
Actual Capacity (gpm)	9,000	13,200	9,000	22
Pump Motor or Standby Engine Mfr	U S ELECTRIC	SIEMANS ALLIS	CUMMINS	23
Year Installed	2004	1991	1991	24
Type	ELECTRIC	ELECTRIC	NATURAL GAS	25
Horsepower	150	200	245	26
Footnotes				27
				28

### PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WASH PUMP #10	WILGUS #1	WILGUS #2	1
Location	72A PARK AVE WASH PUMP	3169 WILGUS AVE	3169 WILGUS AVE	2
Purpose	P	B	B	3
Destination	T	D	D	4
Pump Manufacturer	ALLIS CHALMERS	SIEMANS ALLIS	SIEMANS ALLIS	5
Year Installed	1959	1986	1986	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	5,200	250	450	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	SIEMANS ALLIS	SIEMANS ALLIS	9 10
Year Installed	1959	1986	1989	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	7	20	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WILGUS #2 GAS	WILGUS #3		15
Location	3169 WILGUS AVE	3169 WILGUS AVE		16
Purpose	S	B		17
Destination	D	D		18
Pump Manufacturer	SIEMANS ALLIS	SIEMANS ALLIS		19
Year Installed	1986	1986		20
Type	CENTRIFUGAL	CENTRIFUGAL		21
Actual Capacity (gpm)	450	1,500		22
Pump Motor or Standby Engine Mfr	TELDYNE	SIEMANS ALLIS		23 24
Year Installed	1986	1986		25
Type	NATURAL GAS	ELECTRIC		26
Horsepower	30	60		27
Footnotes				28

## RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	GEORGIA AVE STANDPIPE	EE TOWER	ERIE - NORTH	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	R	3
Year constructed	1959	1989	2007	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	104	146	60	6
Total capacity in gallons (actual)	2,000,000	500,000	3,000,000	7
				8
<b>WATER TREATMENT PLANT</b>				<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)		CENTRAL FACILITIES		11
Filters, type (gravity, pressure, other, none)		GRAVITY		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		34.0000		13
Is a corrosion control chemical used (yes, no)?		Y		14
Is water fluoridated (yes, no)?		Y		15
Footnotes				16

## RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	ERIE - SOUTH	PAINE AVE TOWER	TAYLOR	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3 4
Year constructed	2007	1972	1933	5 6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	60	132	54	9 10
Total capacity in gallons (actual)	3,000,000	100,000	4,000,000	11 12
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)			LIQUID	14 15
Points of application (wellhouse, central facilities, booster station, other)			CENTRAL FACILITIES	16 17 18
Filters, type (gravity, pressure, other, none)			GRAVITY	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			34.0000	21 22 23
Is a corrosion control chemical used (yes, no)?			Y	24 25
Is water fluoridated (yes, no)?			Y	26 27
Footnotes				28

## WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	0.625	92				92		1
M	D	0.750	214				214		2
M	D	1.000	682				682		3
M	D	1.250	683				683		4
M	D	1.500	679				679		5
P	D	2.000	180				180		6
M	D	3.000	187				187		7
M	D	4.000	29,105	48	250		28,903	*	8
M	D	6.000	482,381	125	2,060		480,446	*	9
M	D	8.000	177,664	1,379	2,614		176,429	*	10
M	D	10.000	42,580	5			42,585	*	11
M	D	12.000	222,563	2,108	328		224,343	*	12
M	D	14.000	5,567				5,567		13
M	D	16.000	64,687	3,324	13		67,998	*	14
M	D	18.000	3,247				3,247		15
A	T	20.000	6,732	207			6,939	*	16
M	D	20.000	12,363				12,363		17
M	D	24.000	4,768	1,764			6,532	*	18
M	T	24.000	17,904				17,904		19
M	T	30.000	11,217				11,217		20
M	T	36.000	663				663		21
<b>Total Within Municipality</b>			<b>1,084,158</b>	<b>8,960</b>	<b>5,265</b>	<b>0</b>	<b>1,087,853</b>		
M	D	6.000	210				210		22
M	D	8.000	6,001				6,001		23
M	D	12.000	8,300				8,300		24
M	D	16.000	4,353				4,353		25
M	D	30.000	9,772				9,772		26
M	T	30.000	1,000				1,000		27
<b>Total Outside of Municipality</b>			<b>29,636</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,636</b>		
<b>Total Utility</b>			<b>1,113,794</b>	<b>8,960</b>	<b>5,265</b>	<b>0</b>	<b>1,117,489</b>		

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## WATER MAINS

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**Water Mains (Page W-19)**

**If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.**

We had a some cash remaining from the 2005 Bond, and the rest of the money was from normal operations. These projects had been budgeted and planned over several years. We did assess \$5,000 in water mains and \$61,000 in water laterals.

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### METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.
6. Do not include station meters in the meter inventory used to complete these tables.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	18,974		378		18,596	2,121	1
1.000	358		11		347	29	2
1.500	256		9		247	94	3
2.000	258	25	12		271	110	4
3.000	46	1			47	26	5
4.000	21				21	20	6
6.000	10				10	9	* 7
8.000	2				2	2	8
10.000	2	1	1		2	1	* 9
<b>Total:</b>	<b>19,927</b>	<b>27</b>	<b>411</b>	<b>0</b>	<b>19,543</b>	<b>2,412</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	17,039	948	85	20	0	504	18,596	1
1.000	52	21	39	214	0	21	347	2
1.500	8	169	16	29	0	25	247	3
2.000	0	130	44	45	0	52	271	4
3.000	0	26	9	12	0	0	47	5
4.000	0	6	11	2	0	2	21	6
6.000	0	0	9	1	0	0	10	* 7
8.000	0	0	2	0	0	0	2	8
10.000	0	0	0	2	0	0	2	* 9
<b>Total:</b>	<b>17,099</b>	<b>1,300</b>	<b>215</b>	<b>325</b>	<b>0</b>	<b>604</b>	<b>19,543</b>	

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## METERS

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### Meters (Page W-21)

#### General footnotes

In September 2008, it was decided that the Utility would go from a 10 year meter change out program to a 15 year. We are phasing in this change over a five year period.

#### Explain program for replacing or testing meters 1" or smaller.

We have a test bench in-house for all 2" and smaller meters that is certified by City weights and measures. We have a license for accuracy. All 3" and 4" meters are tested by a portable test meter which is recertified every year, before testing, by a manufacturer, Mars Meter Corp. in Ocala, FL. Any meters larger than 4" are tested by Badger Meter or Midwest Testing.

#### Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

The Utility has four Venturi flow meters for the High Lift that were not installed with calibration or test ports. The Low Lift has one Venturi flow meter and one Mag meter. None of these are tested.

#### If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

One of the 6" meters was changed out late in 2009 and was waiting to be tested. The 10" meter was purchased at the end of 2008 for the Kohler pit, but not installed until mid 2009. It will be tested in 2010.

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	32				32	1
Within Municipality	1,946	35	30		1,951	2
<b>Total Fire Hydrants</b>	<b>1,978</b>	<b>35</b>	<b>30</b>	<b>0</b>	<b>1,983</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	800	*
Number of distribution system valves end of year:	3,275	
Number of distribution valves operated during year:	897	

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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### Hydrants and Distribution System Valves (Page W-22)

#### General footnotes

While we are working on increasing the number of valves and hydrants operated each year, the Construction/Maintenance department was still short one man in 2009 due to budgetary constraints.

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